

Title:	Page # of ##	Encode:	Rev #:
Accounting Process	1 of 6	E4	0

1. Process Area: Accounting - DCAA	2. Key Guidelines: 16, 17, 18, 20, 22, 30	3. Cross-Process Guidelines none	4. Guideline #: 16	5. Standard Ref: 2.3.a
6. Guideline Statement: Record direct costs in a manner consistent with the budgets in a formal system controlled by the general books of account.				
7. System Description or Supplier EVM Procedure Ref:				
8. Documents Reviewed:				
9. Personnel Contacted:				
10. Findings:				
11. Compliant? <div style="display: flex; justify-content: space-around; align-items: center;"> _____ Yes _____ No </div>				
CAR Control Number (if issued):	Subject Area:		Major/Minor	
CAR Control Number (if issued):	Subject Area:		Major/Minor	
CAR Control Number (if issued):	Subject Area:		Major/Minor	
12. CIOs (if issued):				
13. Notes:				

Prepared By:	Date:	Reviewed By:	Date:	Supplier:	PMO:

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Accounting Process	2 of 6	E4	0

1. Process Area: Accounting - DCAA	2. Key Guidelines: 16, 17, 18, 20, 22, 30	3. Cross-Process Guidelines none	4. Guideline #: 17	5. Standard Ref: 2.3.b
6. Guideline Statement: When a work breakdown structure is used, summarize direct costs from control accounts into the work breakdown structure (WBS) without allocation of a single control account to two or more WBS elements.				
7. System Description or Supplier EVM Procedure Ref:				
8. Documents Reviewed:				
9. Personnel Contacted:				
10. Findings:				
11. Compliant? <div style="display: flex; justify-content: space-around; align-items: center;"> <div>_____ Yes</div> <div>_____ No</div> </div>				
CAR Control Number (if issued):	Subject Area:		Major/Minor	
CAR Control Number (if issued):	Subject Area:		Major/Minor	
CAR Control Number (if issued):	Subject Area:		Major/Minor	
12. CIOs (if issued):				
13. Notes:				

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Accounting Process	3 of 6	E4	0

1. Process Area: Accounting - DCAA	2. Key Guidelines: 16, 17, 18, 20, 22, 30	3. Cross-Process Guidelines none	4. Guideline #: 18	5. Standard Ref: 2.3.c
6. Guideline Statement: Summarize direct costs from the control accounts into the contractor's organizational elements without allocation of a single control account to two or more organizational elements.				
7. System Description or Supplier EVM Procedure Ref:				
8. Documents Reviewed:				
9. Personnel Contacted:				
10. Findings:				
11. Compliant? <div style="text-align: center;">_____ Yes _____ No</div>				
CAR Control Number (if issued):	Subject Area:		Major/Minor	
CAR Control Number (if issued):	Subject Area:		Major/Minor	
CAR Control Number (if issued):	Subject Area:		Major/Minor	
12. CIOs (if issued):				
13. Notes:				

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Accounting Process	4 of 6	E4	0

1. Process Area: Accounting - DCAA	2. Key Guidelines: 16, 17, 18, 20, 22, 30	3. Cross-Process Guidelines none	4. Guideline #: 20	5. Standard Ref: 2.3.e
6. Guideline Statement: Identify unit costs, equivalent unit costs, or lot costs when needed.				
7. System Description or Supplier EVM Procedure Ref:				
8. Documents Reviewed:				
9. Personnel Contacted:				
10. Findings:				
11. Compliant? <div style="display: flex; justify-content: space-around; align-items: center;"> _____ Yes _____ No </div>				
CAR Control Number (if issued):	Subject Area:		Major/Minor	
CAR Control Number (if issued):	Subject Area:		Major/Minor	
CAR Control Number (if issued):	Subject Area:		Major/Minor	
12. CIOs (if issued):				
13. Notes:				

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Accounting Process	5 of 6	E4	0

1. Process Area: Accounting - DCAA	2. Key Guidelines: 16, 17, 18, 20, 22, 30	3. Cross-Process Guidelines none	4. Guideline #: 22	5. Standard Ref: 2.4.a
6. Guideline Statement: At least on a monthly basis, generate the following information at the control account and other levels as necessary for management control using actual cost data from, or reconcilable with, the accounting system: <ol style="list-style-type: none"> Comparison of the amount of planned budget and the amount of budget earned for work accomplished. This comparison provides the schedule variance. Comparison of the amount of budget earned with the actual (applied where appropriate) direct costs for the same work. This comparison provides the cost variance. 				
7. System Description or Supplier EVM Procedure Ref:				
8. Documents Reviewed:				
9. Personnel Contacted:				
10. Findings:				
11. Compliant? <div style="display: flex; justify-content: space-around; align-items: center;"> _____ Yes _____ No </div>				
CAR Control Number (if issued):	Subject Area:			Major/Minor
CAR Control Number (if issued):	Subject Area:			Major/Minor
CAR Control Number (if issued):	Subject Area:			Major/Minor
12. CIOs (if issued):				
13. Notes:				

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Accounting Process	6 of 6	E4	0

1. Process Area: Accounting - DCAA	2. Key Guidelines: 16, 17, 18, 20, 22, 30	3. Cross-Process Guidelines none	4. Guideline #: 30	5. Standard Ref: 2.5.c
6. Guideline Statement: Control retroactive changes to records pertaining to work performed that would change previously reported amounts for actual costs, earned value, or budgets. Adjustments should be made only for correction of errors, routine accounting adjustments, effects of customer or management directed changes, or to improve the baseline integrity and accuracy of performance measurement data.				
7. System Description or Supplier EVM Procedure Ref:				
8. Documents Reviewed:				
9. Personnel Contacted:				
10. Findings:				
11. Compliant? <div style="text-align: center;">_____ Yes _____ No</div>				
CAR Control Number (if issued):	Subject Area:		Major/Minor	
CAR Control Number (if issued):	Subject Area:		Major/Minor	
CAR Control Number (if issued):	Subject Area:		Major/Minor	
12. CIOs (if issued):				
13. Notes:				

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